

DEPARTMENT OF STATE REVENUE

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LETTER OF FINDINGS NUMBER: 97-0472 MVE

Motor Vehicle Excise Tax

For Tax Periods: 10/89 Through 10/91

NOTICE: Under IC 422-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

ISSUE

I. Motor Vehicle Excise Tax — Imposition

Authority: IC 9-18-2-1

Taxpayer protests the imposition of motor vehicle excise tax on his 1984 Chevrolet.

STATEMENT OF FACTS

Taxpayer was a legal resident of Indiana throughout the assessment period. For the tax periods in question, taxpayer did not license or register his 1984 Chevrolet in Indiana. Taxpayer attended a college in Florida and worked at Busch Gardens, Florida during the assessment period. Additional relevant facts will be provided below, as necessary.

I. Motor Vehicle Excise Tax — Imposition

DISCUSSION

Taxpayer protests the imposition of the motor vehicle excise tax for the two years of the assessment period based on his claim that he was not present in Indiana.

IC 9-18-2-1 states in part:

(a) Within sixty (60) days of becoming an Indiana resident, a person must register all motor vehicles owned by the person that:

(1) are subject to the motor vehicle excise tax under IC 6-6-5; and

(2) *will be operated in Indiana*. Emphasis added.

Taxpayer claims he does not owe the motor vehicle excise tax as he did not operate the 1984 Chevrolet in Indiana during the assessment period. Taxpayer states he was enrolled in college and worked in Florida for the period 10/89 through 10/91. Taxpayer submits school records and W-2 forms from Florida. Taxpayer registered the vehicle in Florida during the assessment period. Taxpayer also submits affidavits from his sister and brother-in-law which state taxpayer lived with them in Tampa, Florida from May, 1989 through July, 1991. The affidavits also state taxpayer drove his 1984 Chevrolet everyday to and from work and school.

FINDING

Taxpayer's protest is sustained. Taxpayer has provided sufficient evidence that the 1984 Chevrolet was not present in Indiana throughout the assessment period for purposes of the motor vehicle excise tax.